



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF HATLEY WATER & SEWER UTILITY

Principal Office: P.O. BOX 99
HATLEY, WI 54440-0099

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF HATLEY WATER & SEWER UTILITY**Utility Address:** P.O. BOX 99
HATLEY, WI 54440-0099**When was utility organized?** 3/25/1992**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOAN WAWRZASZEK**Title:****Office Address:**P.O. BOX 99
HATLEY, WI 54440-0099**Telephone:** (715) 446 - 2612**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KRAUSE, HOWARD & COMPANY, S.C.**Title:****Office Address:** KRAUSE, HOWARD & COMPANY, S.C.P.O. BOX 179
WAUSAU, WI 54402-0179**Telephone:** (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: DAVID NARLOCH**Title:** PRESIDENT**Office Address:**P.O. BOX 99
HATLEY, WI 54440-0099**Telephone:** (715) 446 - 2612**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KRAUSE, HOWARD & COMPANY, S.C.**Title:****Office Address:** KRAUSE, HOWARD & COMPANY, S.C.

P.O. BOX 179

WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:****Date of most recent audit report:** 3/15/2000**Period covered by most recent audit:** 1/01/99 - 12/31/99

Names and titles of utility management including manager or superintendent:

Name: EUGENE WESOLOWSKI**Title:** OPERATOR IN TRAINING**Office Address:**

P.O. BOX 99

HATLEY, WI 54440

Telephone: (715) 446 - 2612**Fax Number:****E-mail Address:**

Name: JONATHAN OLSON**Title:** CERTIFIED OPERATOR**Office Address:**

P.O. BOX 99

HATLEY, WI 54440

Telephone: (715) 446 - 2612**Fax Number:** () -**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

BILL KARCCHNEY, TRUSTEE

DAVID NARLOCH, PRESIDENT

STEPHEN PLUGER, TRUSTEE

JOSEPH J. SZEWS, TREASURER

JOAN M. WAWRZASZEK, CLERK

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 3/25/1992

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

 Firm Name:

 Contact Person:

 Title:

 Telephone:

 Fax Number:

 E-mail Address:

 Contract/Agreement beginning-ending dates:

 Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	66,530	64,740	1
Operating Expenses:			
Operation and Maintenance Expense (401)	22,959	24,326	2
Depreciation Expense (403)	16,657	16,608	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,699	17,487	5
Total Operating Expenses	57,315	58,421	
Net Operating Income	9,215	6,319	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	9,215	6,319	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	17,614	16,663	9
Miscellaneous Nonoperating Income (421)	(17,321)	(18,317)	10
Total Other Income	293	(1,654)	
Total Income	9,508	4,665	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	9,508	4,665	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,868	38,121	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,629	3,531	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	37,497	41,652	
Net Income	(27,989)	(36,987)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(219,917)	(182,930)	19
Balance Transferred from Income (433)	(27,989)	(36,987)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(247,906)	(219,917)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK ACCOUNT	2,333	4
SPECIAL ASSESSMENTS	15,281	5
Total (Acct. 419):	17,614	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPARTMENT	(17,321)	6
Total (Acct. 421):	(17,321)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	66,530	0	0	0	66,530	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	66,530	0	0	0	66,530	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	972,203	971,173	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	109,554	92,147	2
Net Utility Plant	862,649	879,026	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,576,777	2,540,760	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	312,786	269,544	4
Net Nonutility Property	2,263,991	2,271,216	
Investment in Municipality (123)	0	0	5
Other Investments (124)	267,581	278,022	6
Special Funds (125)	46,622	55,585	7
Total Other Property and Investments	2,578,194	2,604,823	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	29,888	18,652	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,197	9,188	11
Other Accounts Receivable (143)	20,293	20,398	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	31,826	30,695	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,572	1,465	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	92,776	80,398	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,533,619	3,564,247	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(247,906)	(219,917)	23
Total Proprietary Capital	(247,906)	(219,917)	
LONG-TERM DEBT			
Bonds (221)	665,673	696,281	24
Advances from Municipality (223)	36,202	36,202	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	701,875	732,483	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,323	7,225	28
Payables to Municipality (233)	13,281	18,573	29
Customer Deposits (235)			30
Taxes Accrued (236)	16,558	16,558	31
Interest Accrued (237)	14,024	14,711	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	48,186	57,067	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,031,464	2,994,614	38
Total Liabilities and Other Credits	3,533,619	3,564,247	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	972,203	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	972,203	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	109,554	0	0	0	9
Total Accumulated Provision	109,554	0	0	0	
Net Utility Plant	862,649	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	92,147				92,147	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,657				16,657	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	750				750	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,407	0	0	0	17,407	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	109,554	0	0	0	109,554	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,540,760	36,017		2,576,777	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,540,760	36,017	0	2,576,777	
Less accum. prov. depr. & amort. (122)	269,544	43,242		312,786	3
Net Nonutility Property	2,271,216	(7,225)	0	2,263,991	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FHA SPECIAL ASSESSMENT BOND - SEWER	08/31/1993	08/01/2032	5.25%	167,370	1
FHA SPECIAL ASSESSMENT BOND - WATER	08/31/1993	08/01/2032	5.25%	74,103	2
FHA WATER SYSTEM-MTG REVENUE BOND	08/31/1993	08/01/2032	5.25%	71,000	3
FHA SEWER SYSTEM-MTG REVENUE BOND	08/31/1993	08/01/2032	5.25%	353,200	4
Total Bonds (Account 221):				665,673	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
VILLAGE OF HATLEY	11/30/1993	01/01/2020	4.50%	36,202	1
Total for Account 223				36,202	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	16,558	1
Accruals:		
Charged water department expense	17,699	2
Charged electric department expense		3
Charged sewer department expense	140	4
Other (explain):		
NONE		5
Total Accruals and other credits	17,839	
Taxes paid during year:		
County, state and local taxes	16,558	6
Social Security taxes	1,200	7
PSC Remainder Assessment	81	8
Other (explain):		
NONE		9
Total payments and other debits	17,839	
Balance end of year	16,558	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FHA - SEWER REVENUE BOND	7,722	18,656	18,736	7,642	1
FHA - SEWER SPECIAL ASSESS.	3,769	9,315	9,712	3,372	2
FHA - WATER REVENUE BOND	1,554	3,752	3,770	1,536	3
FHA - WATER SPECIAL ASSESS.	1,666	4,145	4,337	1,474	4
Subtotal	14,711	35,868	36,555	14,024	
Advances from Municipality (223)					
1994 ADVANCE	0	1,629	1,629	0	5
Subtotal	0	1,629	1,629	0	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	14,711	37,497	38,184	14,024	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	925,210	0	0	2,069,404	0	2,994,614	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
HOOK-UP FEES/PERMITS	875					875	4
BLOCK GRANT				35,975		35,975	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	926,085	0	0	2,105,379	0	3,031,464	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	670,500			1,619,475		2,289,975	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
WATER - SPECIAL ASSESSMENTS	84,035	2
SEWER - SPECIAL ASSESSMENTS	183,546	3
Total (Acct. 124):	267,581	
Special Funds (125):		
DEBT SERVICE	46,622	4
Total (Acct. 125):	46,622	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,197	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	9,197	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	20,293	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	20,293	
Receivables from Municipality (145):		
2000 TAX ROLL	31,826	13
Total (Acct. 145):	31,826	
Prepayments (165):		
INSURANCE	1,572	14
Total (Acct. 165):	1,572	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
VARIOUS 2000 ITEMS PAID BY MUNICIPALITY	13,281	17
Total (Acct. 233):	13,281	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	971,688	0	0	0	971,688	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	100,850	0	0	0	100,850	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	925,647	0	0	0	925,647	6
Other (specify):					0	7
Average Net Rate Base	(54,809)	0	0	0	(54,809)	
Net Operating Income	9,215	0	0	0	9,215	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(233,911)	3
Other (Specify):		4
Total Average Proprietary Capital	(233,911)	
Net Income		
Net Income	(27,989)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Village Board
Village of Hatley Water &
Sewer Utility
Hatley, Wisconsin

We have compiled the Municipal Utility Annual Report - Class D of the Village of Hatley Water & Sewer Utility as of December 31, 2000 and for the year then ended included in the accompanying prescribed form in accordance with Statements on Accounting and Review Services by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KRAUSE, HOWARD & COMPANY, S.C.
Certified Public Accountants
March 19, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 29, 2001

Ms. Joan Wawrzaszek, Clerk
Village of Hatley Water Utility
P.O. Box 99
Hatley, WI 54440-0099

2000 Analytical Review DWCCA-2483-PJL

Dear Ms. Wawrzaszek:

Public Service Commission staff has completed the analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment.

As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, in the future, please provide a description for the dollars reported in Account 233, Payables to Municipality, which is more descriptive than "various items."

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at leegep@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2483.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	62,323	1
Total Sales of Water	62,323	
Other Operating Revenues		
Forfeited Discounts (470)	524	2
Other Water Revenues (474)	3,683	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,207	
Total Operating Revenues	66,530	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	17,193	5
General Operating Expenses (680-690)	5,766	6
Total Operation and Maintenance Expenses	22,959	
Other Operating Expenses		
Depreciation Expense (403)	16,657	7
Amortization Expense (404)		8
Taxes (408)	17,699	9
Total Other Operating Expenses	34,356	
Total Operating Expenses	57,315	
NET OPERATING INCOME	9,215	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	157	6,986	27,688	4
Commercial	12	1,024	3,250	5
Industrial	1	2,144	4,016	6
Total Metered Sales to General Customers (461)	170	10,154	34,954	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		25,952	8
Other Sales to Public Authorities (464)	6	337	1,417	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	177	10,491	62,323	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	25,952	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	25,952	
Forfeited Discounts (470):		
Customer late payment charges	524	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	524	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	783	7
Other (specify):		
STANDBY AND MANDATORY NON-COMPLIANCE FEES	2,900	8
Total Other Water Revenues (474)	3,683	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,128	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,573	3
Chemicals (630)	212	4
Supplies and Expenses (640)	2,344	5
Repairs of Water Plant (650)	162	6
Transportation Expenses (660)	774	7
Total Plant Operation and Maintenance Expenses	17,193	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,474	8
Office Supplies and Expenses (681)	142	9
Outside Services Employed (682)	2,154	10
Insurance Expense (684)	996	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,766	
Total Operation and Maintenance Expenses	22,959	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		16,558	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		140	2
Net property tax equivalent		16,418	
Social Security		1,200	3
PSC Remainder Assessment		81	4
Other (specify): NONE			5
Total tax expense		17,699	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212104				3
County tax rate	mills		6.612328				4
Local tax rate	mills		0.819904				5
School tax rate	mills		10.095241				6
Voc. school tax rate	mills		2.026371				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.765948				10
Less: state credit	mills		1.259803				11
Net tax rate	mills		18.506145				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.819904				14
Combined School Tax Rate	mills		12.121612				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.941516				17
Total Tax Rate	mills		19.765948				18
Ratio of Local and School Tax to Total	dec.		0.654738				19
Total tax net of state credit	mills		18.506145				20
Net Local and School Tax Rate	mills		12.116675				21
Utility Plant, Jan. 1	\$	971,173	971,173				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	971,173	971,173				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	971,173	971,173				26
Assessment Ratio	dec.		0.942910				27
Assessed Value	\$	915,729	915,729				28
Net Local & School Rate	mills		12.116675				29
Tax Equiv. Computed for Current Year	\$	11,096	11,096				30
Tax Equivalent per 1994 PSC Report	\$	16,558					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	16,558					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	9,906		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	9,906	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	79,141		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	75,916		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	155,057	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,753		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	14,753	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,770		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			9,906	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	9,906	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			79,141	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			75,916	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	155,057	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			14,753	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	14,753	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,770	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	154,805		26
Transmission and Distribution Mains (343)	460,977		27
Fire Mains (344)	0		28
Services (345)	74,150		29
Meters (346)	24,499	1,030	30
Hydrants (348)	63,570		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	785,771	1,030	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,413		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,273		38
Other Tangible Property (390)	0		39
Total General Plant	5,686	0	
Total utility plant in service directly assignable	971,173	1,030	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	971,173	1,030	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			154,805 26
Transmission and Distribution Mains (343)			460,977 27
Fire Mains (344)			0 28
Services (345)			74,150 29
Meters (346)			25,529 30
Hydrants (348)			63,570 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	786,801
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,413 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,273 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,686
Total utility plant in service directly assignable	0	0	972,203
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	972,203

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,255	1,255	1
February			1,232	1,232	2
March			1,231	1,231	3
April			947	947	4
May			1,021	1,021	5
June			933	933	6
July			964	964	7
August			912	912	8
September			935	935	9
October			1,605	1,605	10
November			1,788	1,788	11
December			2,028	2,028	12
Total for year	0	0	14,851	14,851	
Less: Measured or estimated water used in main flushing and water treatment during year				250	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				14,601	16
Less: Water sold				10,491	17
Losses and unaccounted for				4,110	18
Percent unaccounted for to the nearest whole percent (%)				28%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
WATER LEAKS					
Maximum gallons pumped by all methods in any one day during reporting year				101,000	21
Date of maximum: 10/15/2000					22
Cause of maximum:					23
FIRE DRILL AND HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				21,000	24
Date of minimum: 6/4/2000					25
Total KWH used for pumping for the year				23,300	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CTY "Y" & LEPAK STREET	92-0750	50	20	1	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1			1
Location	LEPAK			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1993			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	300			8
Pump Motor or Standby Engine Mfr	G.E.			10
Year Installed	1993			11
Type	ELECTRIC			12
Horsepower	25			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1993		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	155		10
Total capacity in gallons	65,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	21,503	0	0	0	21,503
P	D	8.000	4,575	0	0	0	4,575
Total Within Municipality			26,078	0	0	0	26,078
Total Utility			26,078	0	0	0	26,078

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	232	0	0	0	232	59	1
M	1.500	4	0	0	0	4		2
M	4.000	1	0	0	0	1		3
Total Utility		237	0	0	0	237	59	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	177	10	0	0	187	10	1
1.000	5	0	0	0	5	0	2
2.000	1	0	0	0	1	0	3
Total:	183	10	0	0	193	10	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	159	12	0	4	0	12	187	1
1.000	2	0	1	1	0	1	5	2
2.000	0	0	0	1	0	0	1	3
Total:	161	12	1	6	0	13	193	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49				49	2
Total Fire Hydrants	49	0	0	0	49	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	95
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

LINE 5 - SUPPLIES & EXPENSES - DECREASE DUE TO LESS WATER SAMPLING.
